

Private Law 88-321

September 1, 1964
[H. R. 4766]

AN ACT

For the relief of the Boren Clay Products Company.

Boren Clay
Products Co.

26 USC 613 note.
68A Stat. 209.
26 USC 613.
53 Stat. 45.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, notwithstanding any other law or rule of law and notwithstanding any election made under the Act of September 26, 1961 (75 Stat. 674; Public Law 87-312), for purposes of applying section 613(c) of the Internal Revenue Code of 1954 (and corresponding provisions of the Internal Revenue Code of 1939) to the Boren Clay Products Company, Pleasant Garden, North Carolina, for taxable years beginning before December 14, 1956, in the case of brick and tile clay, fire clay, or shale used by such company in the manufacture of building or paving brick, drainage and roofing tile, sewer pipe, flower pots, and kindred products, the terms "gross income from mining" and "ordinary treatment processes normally applied by mine owners or operators in order to obtain the commercially marketable mineral product or products" shall be treated as having a meaning consistent with the decisions of the United States Court of Appeals for the Fifth Circuit in United States against Cherokee Brick and Tile Company (1955) (218 F. 2d 424) and United States against Merry Brothers Brick and Tile Company (1957) (242 F. 2d 708) (certiorari denied, 355 U.S. 824).

SEC. 2. The election made by the Boren Clay Products Company, Pleasant Garden, North Carolina, under subsection (c) of the Act of September 26, 1961 (75 Stat. 674, Public Law 87-312), shall, notwithstanding the provisions of subsection (b) of such Act, not be effective for any taxable year beginning before December 14, 1956.

SEC. 3. If credit or refund of any overpayment of tax resulting from the application of the first section of this Act is prevented, at any time on or before the expiration of one year after the date of the enactment of this Act, by the operation of any law or rule of law, such credit or refund of such overpayment may, nevertheless, be allowed or made if claim therefor is filed on or before the expiration of such one-year period.

Approved September 1, 1964.

Private Law 88-322

September 2, 1964
[H. R. 1136]

AN ACT

To compensate certain parties for the loss of their leasehold interests in lands taken by the United States in connection with the Red Rock Reservoir project.

Farmer's Grain
Co. and others.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to—

(1) the Farmer's Grain Company, of Carlisle, Iowa, the sum of \$43,100;

(2) John H. McKlveen, Joseph L. McKlveen, G. M. Henderson, and S. L. Henderson, a partnership doing business as McKlveen Lumber Company, of Prairie City, Iowa, the sum of \$13,000; and

(3) the Vanderzyl Brothers Fuel Company, of Pella, Iowa, the sum of \$27,250.

The payment of the sum specified in the case of each such party shall be in full satisfaction of all claims of such party against the United

States for the loss of a leasehold interest held in certain lands taken by the United States in connection with the Red Rock Reservoir project on the Des Moines River in Iowa, and for the loss of certain improvements owned by such party which were situated on the lands in which such leasehold interest was held: *Provided*, That no part of the amount appropriated in this Act in excess of 10 per centum thereof shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding \$1,000.

Approved September 2, 1964.

Private Law 88-323

AN ACT

For the relief of World Games, Incorporated.

September 2, 1964
[H. R. 1213]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, in recognition of the outstanding success of the 1959 Games of the Modern Pentathlon in promoting international good will toward the United States of America, the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to the World Games, Incorporated, a Pennsylvania corporation, the sum of \$41,567, to enable the corporation to discharge the obligations incurred by the corporation in connection with the 1959 Games of the Modern Pentathlon held at Hershey, Pennsylvania, September 26-30, 1959. Such sum shall be paid only on condition that the corporation shall use such sum to discharge such obligations: *Provided*, That no part of the amount appropriated in this Act shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum of not exceeding \$1,000.

World Games,
Inc.

Approved September 2, 1964.

Private Law 88-324

AN ACT

For the relief of E. A. Rolfe, Junior.

September 2, 1964
[H. R. 2215]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That notwithstanding any period of limitations or lapse of time, claim for credit or refund of overpayment of income taxes for the taxable years 1948, 1949, 1951, and 1954, made by E. A. Rolfe, Junior, of Parkin, Arkansas, may be filed at any time within one year after the date of the enactment of this Act. The provisions of 322(b), 3774, and 3775 of the Internal Revenue Code of 1939 shall not apply to the credit or refund of any overpayment of tax with respect to which a claim is filed pursuant to this Act within such one-year period.

E. A. Rolfe, Jr.

53 Stat. 91, 466.

Approved September 2, 1964.